

COLUMBIA COUNTY PUBLIC HOSPITAL DISTRICT NO. 1
DBA DAYTON GENERAL HOSPITAL, BOOKER REST HOME ANNEX, AND
BOOKER ANNEX
Columbia County, Washington
January 1, 1992 Through December 31, 1992

Schedule Of Findings

1. Public Funds Held In Trust Should Only Be Expended For Authorized Purposes

Our audit revealed that Columbia County Public Hospital District No. 1 transferred \$1,571 of public funds to Columbia County Health Foundation. These were funds given to the hospital by the now discontinued Dayton Riding Club for the specific purpose of providing riding therapy to patients. At a public hearing, several former members of the riding club expressed their desire to have the money left in the Riding Club fund pending reactivation of the program.

The Washington State Constitution, Article VIII, Section 7, states:

No . . . municipal corporation shall hereafter give any money, or property . . . to or in aid of any individual, association, company or corporation, except for the necessary support of the poor and infirm . . .

By gifting these funds to a private association, the district has violated the Washington State Constitution. Further, the funds were not expended for the intended purpose designated by the donor.

The Columbia County Treasurer had requested the district close the fund as it had been inactive for some time.

Letters sent to former club members suggesting alternatives for the money were never answered, therefore, the board made the decision to give the money to the Columbia County Health Foundation, not knowing this was a violation of the Washington State Constitution.

We recommend the district only expend public funds for authorized public purpose and comply with the stipulations of donors. We further recommend the district recover \$1,571 from the Columbia County Health Foundation.